GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Notification of the provisions of sub-section (6B) or sub- section (6C) of the said Act shall not apply to a person who is not a citizen of India or to a class of persons – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 144 Dated: 15-05-2020

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) Notification No. 17/2020 - Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:23.03-2020.
3) From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated:31-03-2020.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:15-05-2020.

NOTIFICATION

In exercise of the powers conferred by sub-section (6D) of section 25 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies that the provisions of sub-section (6B) or sub- section (6C) of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:–

(a) Individual;
(b) authorised signatory of all types;
(c) Managing and Authorised partner; and
(d) Karta of an Hindu undivided family.

2. This notification shall be deemed to have come into force with effect on and from the 1st day of April, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department

Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER